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U.S. DISTRICT COURT  
MINNEAPOLIS, MINNESOTA

### 1. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Samuel C. BLOUNT Jr. and Deborah L. Blount, Defendants. United States District Court, M.D. Florida, Tampa Division. June 05, 2012 No. 8:12 cv 1256 30 AEP 2012 WL 4832897

Plaintiff, United States of America, by and through the undersigned counsel, complains and alleges as follows:

1. The United States brings this civil action to: (1) reduce to judgment...

...both Defendants reside in Sarasota County. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants Samuel C. Blount Jr. and Deborah L. Blount...

### 2. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Philip Miles BRESNAHAN, Defendant. United States District Court, M.D. Florida, Tampa Division. May 17, 2012 No. 8:12CV01104. 2012 WL 5211661

COMES NOW the United States of America, by and through its undersigned counsel, and complains and alleges as follows: 1. This is an action brought to reduce to judgment certain federal...

...taxpayer resides in Hillsborough County, Florida. Parties 4. The plaintiff United States of America is a sovereign body politic. 5. The defendant Philip Miles Bresnahan resides within Hillsborough County...

### 3. Answer, Cross-Claim, and Counterclaim

CCTS TAX LIENS I, L.L.C., Plaintiff, v. David F. CETTEI, Kathleen M. Cettei United States of America, Defendants, United States of America, Counterclaimant and Cross-claimant, v. CCTS Tax Liens I, L.L.C., Counterclaim defendant, David Cettei, Cross-claim defendant, Kathleen M. Cettei, Cross-claim defendant, Midland Funding LLC, Counterclaim defendant, New Jersey Motor Vehicles Commission, Counterclaim defendant, Crusader Servicing Corporation, United States District Court, D. New Jersey. January 19, 2012 No. 1:12-cv-00165-RMB-JS. 2012 WL 11774393

Defendant, the United States of America, by and through its attorneys, answers the numbered paragraphs of Plaintiff's amended complaint as follows: 1. The United States lacks sufficient...

...accrued in this district. PARTIES 5. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 6. Counterclaim defendant CCTS Tax Liens I, L.L.C. commenced this...

### 4. Amended Answer, Counterclaim, and Crossclaim

AEON FINANCIAL, LLC, Plaintiff, v. B&B SECURITY CONSULTANTS, INC. et al., Defendants. UNITED STATES OF AMERICA, Counterclaimant And Crossclaimant, v. AEON FINANCIAL, LLC, Counterclaim Defendant, B&B Security Consultants, Inc., Crossclaim Defendant, the District of Columbia, Crossclaim Defendant, ETS DC, LLC, Hmtr1, LLC, Wcp DC 23 Holdings LLC, c/o Corporation Service Company. United States District Court, District of Columbia. June 29, 2011 No. 11CV01125. 2011 WL 3604608

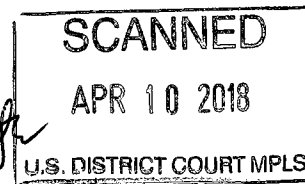
Defendant United States of America, incorrectly named as its agency, the Internal Revenue Service, answers Plaintiff's amended complaint as follows: This action is barred by sovereign...

...within this judicial district. PARTIES 19. Counterclaimant and crossclaimant the United States of America is a sovereign body politic. 20. Counterclaim defendant Aeon Financial, LLC, an Illinois limited liability...

### 5. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Robert GIACOMELLI 272 Vitmar Place Park Ridge, New Jersey, 07675, Kelley Giacomelli 272 Vitmar Place Park Ridge, New Jersey, 07675, Wells Fargo Bank N.A. 25 Commerce Drive, 3d Fl. Cranford, New Jersey 07016, Bergen Anesthesia Associates 718 Teaneck Road Teaneck, New Jersey 07666. Defendants. United States District Court, D. New Jersey. September 21, 2010 No. 10CV04854. 2010 WL 6530901

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This a civil action in which the United States of America seeks to a) foreclose...



...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Robert Giacomelli has an address of 272 Vitmar...

#### **6. Lamar's Answer to Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATERS, et al., Defendants. United States District Court, E.D. Tennessee., Northern Division May 24, 2010 No. 3:09-cv-253. 2010 WL 2827646

Comes now Defendant Lamar Tennessee, LLC ("Lamar"), by and through counsel, and in answer to the United States of America's Complaint for Federal Taxes, and states as follows: 1. Paragraph...

...licensed to do business in Tennessee. 4.Plaintiff/Counter-Defendant, United States of America. is a sovereign body politic. Pursuant to Federal Rule of Civil Procedure 4 , Plaintiff may...

#### **7. Complaint for Federal Taxes**

UNITED STATES OF AMERICA, Plaintiff, v. Louis SAVARESE, Marcia SAVARESE, Defendants. United States District Court, D. New Jersey. February 03, 2010 No. 310CV00607. 2010 WL 1042882

1. This is a civil action in which the United States seeks to reduce to judgment unpaid federal trust fund recovery penalty assessments, made pursuant to 26 U.S.C. § 6672, against...

...in the District of New Jersey. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Louis Savarese resides in Middlesex County, New Jersey...

#### **8. United States of America's Third-Party Complaint**

Randall WOODRUFF, Plaintiff and Counterclaim Defendant, v. UNITED STATES OF AMERICA, Defendant and Counterclaimant and Third-Party Plaintiff, v. Brian Brijbag, Third-Party Defendant. United States District Court, M.D. Florida., Tampa Division October 28, 2009 No. 8:09-cv-1507-T-26TBM. 2009 WL 4991452

The United States of America, pursuant to Rule 14(a) of the Federal Rules of Civil Procedure, brings this third-party complaint against Brian Brijbag, and alleges the following: 1. This...

...09-cv-1507-T-26TBM. 6.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in this matter, 8:09-cv...

#### **9. Complaint**

UNITED STATES OF AMERICA, Plaintiff, v. John T. BOURGER, Defendant. United States District Court, M.D. Florida., Fort Myers Division October 27, 2009 No. 2:09-cv-709-FtM-29DNF. 2009 WL 4971643

COMES NOW the United States of America, by and through its undersigned counsel, A. Lee Bentley, III, Acting United States Attorney for the Middle District of Florida, and complains and...

...taxpayer resides in Lee County Florida. Parties 4.The plaintiff United States of America is a sovereign body politic. 5.The defendant John T. Bourger resides within Lee County...

#### **10. Third-Party Complaint for Federal Taxes**

Lloyd S. GREEN, Jr., Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Lloyd S. Green, Sr., Third-Party Defendant. United States District Court, D. South Carolina, Greenville Division. October 06, 2009 No. 6:09-CV-1443-RBH. 2009 WL 5117878

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 6:09-CV-1443. 5. Third-party plaintiff, the United States of America. is the sovereign body politic and is the defendant in No. 6:09-CV-1443...

**11. Complaint for Federal Taxes**

**UNITED STATES, Plaintiff, v. Jose A. Torres ORTIZ, Elba Rivera-Rodriguez, and Karen Barreda-Rivera, Defendants. United States District Court, D. Puerto Rico. August 28, 2009 No. 09CV01863. 2009 WL 5080671**

Plaintiff, the United States, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce federal tax assessed pursuant to 26 U.S.C. § 6672...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant Jose A. Torres Ortiz ("Ortiz") resides within the...

**12. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Kevin Dee HEATER, Krystal Dee Heater c/o Kevin Dee Heater, Lamar Tennessee, LLC d/b/a, Lamar Advertising of Knoxville, Serve: Capitol Corporate Services, Inc., Morristown Hamblen, Healthcare System, H & R Sign Company, Inc., Defendants. United States District Court, E.D. Tennessee., Northern Division June 10, 2009 No. 3:09-cv-253. 2009 WL 2817156**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...H Rankin Road, Jefferson County, Tennessee. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Kevin Dee Heater is the legal guardian of...

**13. Third-Party Complaint for Federal Taxes**

**Beverly P. JOHNSTON, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff, v. Thomas H. Presley, Third-party Defendant. United States District Court, S.D. Mississippi., Eastern Division May 29, 2009 No. 4:09-CV-37-DPJ-JCS. 2009 WL 7029717**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 04:09 cv37DPJ-JCS. 5. Third-party plaintiff, the United States of America. is the sovereign body politic and is the defendant in Civil Action No. 04:09...

**14. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Dennis R. REGISTER, Cola Galvin-Register, J.P. Morgan Chase, and Wachovia Bank, N.A., Defendants. United States District Court, E.D. Virginia., Norfolk Division April 14, 2009 No. 209CV00161. 2009 WL 1417770**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, Dennis R. Register, resides in Chesapeake, Virginia, within...

**15. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Alphonse WILLIAMS, Joan Williams Calvin H. Gibson, Robert Gold, Frederick Jameson, and the State of New Jersey, Defendants. United States District Court, D. New Jersey. March 30, 2009 No. 09CV01491. 2009 WL 7151161**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic.

6. Defendants Alphonse Williams and Joan Williams (the Williams defendants...

### 16. Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. James J. MULVENNA, Defendant. United States District Court, E.D. Pennsylvania. February 19, 2009 No. 09CV00750. 2009 WL 1069651

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant James Mulvenna resides at 1873 Division Highway, Ephrata...

### 17. Complaint

UNITED STATES OF AMERICA, Plaintiff, v. Randal A. HOCKENSMITH Hanover, Pennsylvania Lagoon Management Fund Macclesfield, North Carolina, Defendants. United States District Court, M.D. Pennsylvania. February 18, 2009 No. 109CV00309. 2009 WL 1109412

PLAINTIFF, the United States of America, complains of the defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, Taxpayer resides in Hanover, Pennsylvania, within the jurisdiction...

### 18. Amended Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN, Marcia L. FRANKLIN, Defendants. United States District Court, W.D. Pennsylvania. January 23, 2009 No. 208CV01135. 2009 WL 956659

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, John R. Franklin, resides within the jurisdiction of...

### 19. Second Amended Complaint

UNITED STATES, Plaintiff, v. William B. GALLAGHER, Jr., Barbara A. Gallagher, Monmouth Ocean Collection, American Manufacturers Mutual Insurance Co., Sharon Sutton, Allen Sutton, and State of New Jersey, Defendants. United States District Court, D. New Jersey. January 14, 2009 No. 08-3729 (FLW). 2009 WL 7151160

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its federal tax liens against real...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendants William B. Gallagher and Barbara A. Gallagher (the...

### 20. Amended Complaint for Federal Taxes

UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. January 05, 2009 No. 208CV01137. 2009 WL 956661

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. Parties 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**21. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Reginald BROWN, WELLS FARGO BANK, Defendants. United States District Court, D. New Jersey. January 02, 2009 No. 209CV00006. 2009 WL 770442**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Reginald Brown, resides in Middlesex County, New Jersey...

**22. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Louis A. TURITTO, Timothy F. Turitto, First Tennessee Bank, First State Bank, Blazer Financial Services, Inc., Mary Ann Bisconti, Glenda D. Gore, Defendants. United States District Court, E.D. Tennessee., Southern Division December 18, 2008 No. 1:08-cv-290. 2008 WL 8101381**

PLAINTIFF, the United States of America, by and through its attorneys, complains as follows: 1. This is a civil action in which the United States seeks to reduce to judgment the Federal...

...is the district of Taxpayer's residence. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Louis A. Turitto resides in Hixson, Tennessee, which...

**23. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David L. CHESSON, Jr., Gwyn G. Chesson, and Carolina Farm Credit, ACA, Defendants. United States District Court, M.D. North Carolina. December 08, 2008 No. 1:08-cv-883. 2008 WL 8137227**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff the United States of America, is the sovereign body politic. 6. Defendant David L. Chesson, Jr. resides in Davidson County...

**24. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Malcolm C. WINSPER, Barbara L. Winsper, and Fifth Third Bank, Defendants. United States District Court, W.D. Kentucky. December 03, 2008 No. 308CV00631. 2008 WL 6603973**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Malcolm C. Winsper, resides in Jefferson County, Kentucky...

**25. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Eldridge A. COX, Defendant. United States District Court, W.D. Kentucky., (Bowling Green Division) September 11, 2008 No. 08CV00131. 2008 WL 8443806**

PLAINTIFF, the United States of America, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Eldridge A. Cox, resides in Green County, Kentucky...

**26. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Dawson LIM, Defendant. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01137. 2008 WL 4524774**

The United States, through undersigned counsel, complains of Dawson Lim as follows: 1. This is a civil action in which plaintiff, the United States of America, seeks to reduce to judgment...

...of the Western District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Dawson Lim has an address of 309 Southvue...

**27. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. John R. FRANKLIN Marcia L. Franklin America's Servicing Company and Beneficial Finance, Defendants. United States District Court, W.D. Pennsylvania. August 14, 2008 No. 08CV01135. 2008 WL 4524772**

Plaintiff, the United States of America, complains of the defendants as follows: 1. This civil action is brought by the United States of America to reduce to judgment federal tax...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, John R. Franklin, resides at 107 Quail Hollow...

**28. Complaint for Damages Due to Fraudulent Transfer**

**UNITED STATES OF AMERICA, Plaintiff, v. Daniel T. FOLTZ, Defendants. United States District Court, W.D. Pennsylvania, Erie Division. August 12, 2008 No. 08-231. 2008 WL 4524320**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to foreclose its tax...

...issue arose in this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Daniel T. Foltz has an address of 131...

**29. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. VON-RAY, INC., Defendant, Raymond H. FRIEND, Defendant, Yvonne T. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. July 17, 2008 No. 208CV03350. 2008 WL 3916598**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes and interest of defendant Von-Ray, Inc., and to establish the...

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Von-Ray, Inc. is a Pennsylvania corporation with...

**30. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Terry KRESGE Sulay Kresge Elizabeth Longo Kresge and Commonwealth of Pennsylvania Department of Revenue Bureau of Compliance, Defendants. United States District Court, E.D. Pennsylvania. May 15, 2008 No. 08CV02246. 2008 WL 2547656**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...taxpayer defendants reside within this judicial district. PARTIES 5. Plaintiff United States of America is the sovereign body politic. 6. Defendant Terry Kresge resides at 1339 Millersville Pike, Lancaster...

**31. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Michael CHAZEN, Defendant. United States District Court, D. New Jersey.,**

**Trenton Division May 14, 2008 No. 308CV02314. 2008 WL 4397661**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Michael Chazen resides at 5 Andrea Court, Manalapan...

**32. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. David M. WILLIAMS and Wheeler Development, Inc., Defendants. United States District Court, E.D. North Carolina. March 03, 2008 No. 708CV00027. 2008 WL 2062641**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is the sovereign body politic. 6. Defendant, David M. Williams, resides within the jurisdiction of...

**33. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Larry L. STULER and Pennsylvania Department of Revenue, Defendants. United States District Court, W.D. Pennsylvania. February 25, 2008 No. 08CV00273. 2008 WL 934588**

Plaintiff, the United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Larry L. Stuler resides in the real property...

**34. United States' Answer, Counterclaim and Cross-Claim**

**In Re Estate of James F. HALL Jr., Deceased. United States District Court, W.D. Pennsylvania. February 14, 2008 No. 2:08-cv-00032-DWA. 2008 WL 973812**

RESPONDENT UNITED STATES, by its undersigned counsel, responds to the petition of petitioner Frank Habenicht, Administrator D.B.N.C.T.A, for the Estate of James F. Hall Jr. as follows: The...

...this Court pursuant to 28 U.S.C. § 1396 5. The United States of America is a sovereign body politic. 6. Counterclaim defendant Frank Habenicht is the duly appointed Administrator...

**35. Complaint for Federal Taxes and to Foreclose Federal Tax Liens**

**UNITED STATES OF AMERICA, Plaintiff, v. Barry GLAUSER Elaine Glauser and Option One Mortgage Corp., Defendants. United States District Court, D. New Jersey. February 08, 2008 No. 08CV00714. 2008 WL 1729228**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Barry Glauser and Elaine Glauser reside at 858...

**36. Complaint for Federal Taxes**

**UNITED STATES, Plaintiff, v. Thomas P. ZEYER, Defendant. United States District Court, D. New Jersey. February 07, 2008 No. 08CV00690. 2008 WL 964348**

Plaintiff, the United States, complains of the defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Thomas P. Zeyer, resides within the jurisdiction of...

### 37. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Richard S. ABERLE, Defendant. United States District Court, N.D. Georgia., Newnan Division January 31, 2008 No. 3:08CV00010. 2008 WL 516924**

The Plaintiff, United States of America ("United States"), complains and alleges as follows: 1. This civil action, which arises under the Internal Revenue Code, is brought by the United...

...within the jurisdiction of this Court. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Richard S. Aberle resides in Fayette County, Georgia...

### 38. Amended Complaint for Federal Taxes

**UNITED STATES, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. January 29, 2008 No. 2:07-cv-4364. 2008 WL 446665**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...

### 39. Second Amended Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. John A. KRAMO Sandra L. Kramo, Defendants. United States District Court, D. New Jersey. January 25, 2008 No. 1:06-cv-06021. 2008 WL 951518**

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Kramo and Sandra L. Kramo, reside...

### 40. Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Donna STEIN Sheldon H. Stein Sovereign Bank Commonwealth of Pennsylvania Pennsylvania Department of Revenue Department 281061 Lower Merion Township and Har Zion Temple, Defendants. United States District Court, E.D. Pennsylvania. December 31, 2007 No. 2:07CV05529. 2007 WL 4933368**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendants, Donna Stein and Sheldon H. Stein together own...

### 41. Third Party Complaint for Federal Taxes

**Harry E. CRISCI, Plaintiff, v. UNITED STATES, Defendant & Third-Party Plaintiff, v. Carole L. McConnell, H. Brian Crisci, Third-party Defendants. United States District Court, W.D. Pennsylvania. December 11, 2007 No. 2:07-cv-1331 DSC. 2007 WL 4842546**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...No. 2:07-cv-1331. 5. Third-party plaintiff, the United States of America, is a sovereign body politic, and is the defendant



in No. 2:07-cv-1331...

#### 42. Amended Complaint

**UNITED STATES OF AMERICA, v Plaintiff, v. John A. KLAMO, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. November 30, 2007 No. 06-cv-06021. 2007 WL 4802410**

Plaintiff, the United States of America, for its amended complaint against defendants alleges as follows: 1. This is a civil action brought by the United States of America for the purpose...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

#### 43. Complaint

**Gilbert KITILA, v. UNITED STATES OF AMERICA Serve: Michael B. Mukasay Attorney General U.S. Department of Justice and Rod J. Rosenstein U.S. Attorney - District of Maryland Office of U.S. Attorney. United States District Court, D. Maryland, Southern Division. November 19, 2007 No. 07CV03109. 2007 WL 4818970**

Plaintiff, Gilbert Kitila, by his undersigned attorney, alleges as follows: 1. Plaintiff brings this action under §7422 and §6330 of the Internal Revenue Code (IRC) seeking a refund of...

...Briarcliff Manor Way, Burtonsville, Maryland 20866. 5. Defendant is the United States of America and a sovereign body politic. 6. This action is for the refund of a partial...

#### 44. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Michael BALICE, Defendant. United States District Court, D. New Jersey. November 05, 2007 No. 07CV05326. 2007 WL 4901686**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Michael Balice (the Taxpayer) resides at 70 Maple...

#### 45. Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Raymond H. FRIEND, Defendant. United States District Court, E.D. Pennsylvania. October 16, 2007 No. 07 4364. 2007 WL 4769449**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal employment taxes, interest, and penalties against defendant Raymond H. Friend....

...in the Eastern District of Pennsylvania. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Raymond H. Friend resides within the Eastern District...

#### 46. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Carol HUNERLACH, Emory C. Teel III, as trustee for the George R. Hunerlach Revocable Living Trust, Tracy L. Feld, Shelley A. Krause, and St. Lucie County Tax Collector, Defendants. United States District Court, S.D. Florida, Fort Pierce Division. October 16, 2007 No. 07-14315 CIV-MARTINEZ. 2007 WL 5081015**

The Plaintiff, United States of America ("United States), through R. Alexander Acosta, the United States Attorney for the Southern District of Florida, complains and alleges as follows: 1....

...within the Southern District of Florida. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Carol Hunerlach resides in St. Lucie County, Florida...

**47. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiffs, v. Stephen LEVY & Rhoda Levy, Defendants. United States District Court, E.D. Pennsylvania. October 09, 2007 No. 07 4210. 2007 WL 4761247**

Plaintiff, the United States, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income tax assessments against...

...virtue of 28 U.S.C. § 1396 Parties 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Stephen Levy, resides within the jurisdiction of this...

**48. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Albert SALVADOR, M.D. Purificacion Salvador Patricia Brown Commonwealth of PA, Department of Revenue City of Philadelphia, Defendants. United States District Court, E.D. Pennsylvania. September 28, 2007 No. 07CV04096. 2007 WL 3084340**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Albert and Purificacion Salvador, reside at 7402 Richards...

**49. Amended Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. William S. TANCHAK and Linda L. Tanchak, Defendants. United States District Court, D. New Jersey. September 24, 2007 No. 07-1475 (FLW). 2007 WL 4673932**

COMES NOW plaintiff United States of America, by and through undersigned counsel, and for its amended complaint alleges as follows: 1. This is a civil action in which the United States...

...of 28 U.S.C. § 1396 THE PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant William S. Tanchak resides at 3 Hillside Terrace...

**50. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David O. WOOD, Mary Jane Wood, West Virginia Dept of Tax & Revenue, Defendants. United States District Court, S.D. West Virginia, Beckley Division. September 14, 2007 No. 5:07-0573. 2007 WL 4910594**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant David O. Wood resides at Rural Route 61...

**51. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Patrick KANE, Kill Devil Hills, NC, Defendant. United States District Court, E.D. North Carolina. September 13, 2007 No. 2:07-cv-00035. 2007 WL 4713192**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Patrick Kane. 2. This...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Patrick Kane resides within the Eastern District of...

**52. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Lawrence A. HILTE, Jr., Defendant. United States District Court, D. Maryland. September 07, 2007 No. 07CV02381. 2007 WL 4581340**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Lawrence A. Hilde, Jr., is the taxpayer who...

**53. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Fred W. ALLNUTT, Defendant. United States District Court, D. Maryland. August 09, 2007 No. 07CV2123. 2007 WL 4581177**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant, Fred W. Allnutt, is the taxpayer who resides...

**54. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Diane M. HARREL Wachovia Bank, Defendants. United States District Court, E.D. Pennsylvania. July 03, 2007 No. 07CV02782. 2007 WL 3088868**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Diane M. Harrel resides in the real property...

**55. Third-party Complaint for Federal Taxes**

**JOHNSON, v. INTERNAL REVENUE SERVICE. United States District Court, D. Maryland. June 05, 2007 No. L- 06-350. 2007 WL 4682745**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, for its third-party complaint against the third-party defendant herein, states and alleges as follows: 1. These claims are...

...plaintiff in No. 06-350. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 06-350. 6. Third...

**56. Third-Party Complaint for Federal Taxes**

**George M. VANICKO, Plaintiff, v. UNITED STATES OF AMERICA, Defendant & Third-Party Plaintiff, v. Rosemary Vanicko, Third-Party Defendant. United States District Court, E.D. Pennsylvania. May 31, 2007 No. 2:07-cv-01087 RBS. 2007 WL 1750362**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 2:07-cv-01087. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:07-cv-01087...

**57. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Keith SMITH, Defendant. United States District Court, D. New Jersey. May 11, 2007 No. 07CV02242. 2007 WL 4677400**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Keith Smith (the Taxpayer) resides at 19 Lincoln...

#### **58. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Sheldon H. STEIN Donna Stein Sovereign Bank and Commonwealth of Pennsylvania, Defendants. United States District Court, E.D. Pennsylvania. May 02, 2007 No. 2:07CV01833. 2007 WL 1750406**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Sheldon H. Stein, owns the residence at 429...

#### **59. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. CIGNA, Geraldine Cigna, Defendants. United States District Court, D. New Jersey., Camden Division March 26, 2007 No. 1:07-cv-01366-RMB-AMD. 2007 WL 1853430**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal income...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendants Vincent F. Cigna and Geraldine Cigna reside at...

#### **60. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Vincent F. TROCHECK and Rita Caruso Trocheck, Defendants, United States District Court, W.D. Pennsylvania. February 22, 2007 No. 07CV00233. 2007 WL 1092164**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Vincent F. Trocheck and Rita Caruso Trocheck, reside...

#### **61. Complaint to Enforce Internal Revenue Summons**

**UNITED STATES OF AMERICA, Plaintiff, v. John W. GIBSON, Defendant, United States District Court, W.D. Pennsylvania. February 21, 2007 No. 07CV00225. 2007 WL 1092161**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This proceeding is brought pursuant to 26 U.S.C. §§ 7402(b) and 7604(a) to...

...liability accrued in this judicial district. PARTIES 4. Plaintiff, the United States of America, is a sovereign body politic. 5. Defendant, John W. Gibson, resides or is found at...

#### **62. Third-Party Complaint for Federal Taxes**

**Barry D. CAHN, Barbara L. Cahn, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant & Third-party Plaintiff; v. Michael Cahn, Alesia Cahn, Third-party Defendants. United States District Court, E.D. Pennsylvania. January 18, 2007 No. 06-CV-02998. 2007 WL 514476**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for

its third-party complaint against the third-party defendants herein, states and alleges...

...in No. 06-CV-02998. 5. Third-party plaintiff, the United States of America is the sovereign body politic, and is the defendant in No. 06-CV-02998. 6...

### 63. Corrected Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT Sarah O. Loot Raleigh County National Bank West Virginia Dept of Tax & Revenue City of Oak Hill Raleigh County Sheriff's Office Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 4868734**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### 64. Corrected Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT, Sarah O. Loot, Raleigh County National Bank, West Virginia Dept of Tax & Revenue, City of Oak Hill, Raleigh County Sheriff's Office, Fayette County Sheriff's Office, Defendants. United States District Court, S.D. West Virginia. January 18, 2007 No. 05-874. 2007 WL 1848921**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### 65. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Martin FEIGENSON, Defendant. United States District Court, D. New Jersey., Newark Division December 28, 2006 No. 2:06-cv-06272. 2006 WL 4226233**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendant Martin Feigenson (the Taxpayer) resides at 52 N...

### 66. Complaint

**UNITED STATES OF AMERICA, Plaintiff, v. Howard DORIAN and Michelle Dorian, Defendants. United States District Court, D. New Jersey. December 27, 2006 No. 2:06-cv-6239. 2006 WL 4226228**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America is a sovereign body politic. 6. Defendants Howard Dorian and Michelle Dorian (the Taxpayers) reside...

### 67. Amended Complaint for Federal Taxes

**UNITED STATES OF AMERICA, Plaintiff, v. Irene A. MCGRATH, Defendant. United States District Court, D. New Jersey. December 26, 2006 No. 05-cv-4397-AET-TJB. 2006 WL 4026422**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Irene McGrath resides at 511 Sunset Drive South...

#### **68. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Joseph O'DONNELL & Fortura O'Donnell, Defendants. United States District Court, D. New Jersey. December 21, 2006 No. 06CV06143. 2006 WL 4031364**

The United States of America, by and through its undersigned counsel, hereby complains of the defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Joseph O'Donnell and Fortura O'Donnell, are the taxpayers...

#### **69. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. John A. KLAMO, Sandra L. Klammo, Defendants. United States District Court, D. New Jersey. December 15, 2006 No. 06CV06021. 2006 WL 4031172**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, John A. Klammo and Sandra L. Klammo, reside...

#### **70. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Richard L. GIDWITZ, Defendant. United States District Court, E.D. North Carolina. December 07, 2006 No. 06-503. 2006 WL 4025329**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Richard L. Gidwitz...

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendant Richard L. Gidwitz resides within the Eastern District...

#### **71. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Wilfred W. BURGART and Anna Burgart, Defendants. United States District Court, W.D. Pennsylvania. November 15, 2006 No. 06CV01524. 2006 WL 3880218**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, Wilfred W. and Anna Burgart, reside at 99...

#### **72. Amended Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Robert M. HOYT, and, Sandra S. Hoyt, and, Sandra S. Hoyt, Trustee of the, Sandra S. Hoyt Qualified, Personal Residence Trust U/A, and, Sandy Spring Bank, Inc., Defendants. United States District Court, D. Maryland, Northern Division. September 20, 2006 No. L06CV2304. 2006 WL 5162892**

PLAINTIFF, the United States of America, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment federal tax assessments against...

...virtue of 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America, is the sovereign body politic. 6. Defendant, Robert M. Hoyt, resides within the jurisdiction of...

**73. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Gary E. ZINKON RR 1 Box 885 Fayetteville, West Virginia 25340 and Grant Zinkon d/b/a E and E Ventures P.O. Box 266 Oak Hill, West Virginia 25901 and Britton Engineering Inc. 2005 Webster Road Summersville, West Virginia 26651, Defendant. United States District Court, S.D. West Virginia, Beckley Division. September 20, 2006 No. 5:06-0726. 2006 WL 3879934**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Gary E. Zinkon resides at RRR 1, Fayetteville...

**74. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Charles A. ATKINS, Defendant. United States District Court, E.D. North Carolina., Western Division September 13, 2006 No. 06-369. 2006 WL 3296753**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Charles A. Atkins. 2....

...the Eastern District of North Carolina. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, Charles A. Atkins resides within the Eastern District...

**75. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. BEVERLY PRESTON RAPPAPORT, Executor of the Estate of Howard B. Rappaport Beverly Preston Rappaport, State of New Jersey Division of Taxation, Defendants. United States District Court, D. New Jersey., Newark Division August 31, 2006 No. 2:06-cv-04128. 2006 WL 3296550**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Beverly Preston Rappaport is the executor of the...

**76. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Charles F. SANFORD and Jeanette M. Sanford RR 1 Box 225-C Davey Hill Road Youngsville, PA 16371, Defendants. United States District Court, W.D. Pennsylvania. August 11, 2006 No. 06CV01074. 2006 WL 2825075**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Charles F. Sanford and Jeanette M. Sanford, reside...

**77. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Danny WEAVER, 3943 East Ridge Drive Nashville, TN 37211, Defendant. United States District Court, M.D. Tennessee. June 22, 2006 Civil No. 06CV00269. 2006 WL 2301744**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendant alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Danny Weaver resides at 3943 East Ridge Drive...

**78. Complaint**

**UNITED STATES, Plaintiff, v. John F. CONLEY, 2804 Edwards Way Pittsburgh, PA 15203, Paul Hoffman, 1621 Pine Hollow Road McKees Rocks, PA 15136, McKees Rocks Borough, 340 Bell Avenue McKees Rocks, PA 15136, Allegheny County, c/o John K. Weinstein, Treasurer 436 Grant Street, Room 108 Pittsburgh, PA 15219-2497, Sto-Rox School District, 19 May Avenue McKees Rocks, PA 15136, Kennedy Township, 340 Forest Grove Road Coraopolis, PA 15108, Defendants. United States District Court, W.D. Pennsylvania. June 21, 2006 Civil No. 06CV00823. 2006 WL 2306330**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...§§ 1391(b) and 1396 (1994) PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant John F. Conley resides at 2804 Edwards Way...

**79. Third-Party Complaint for Federal Taxes**

**Jack M. HOROVITZ, Plaintiff, v. UNITED STATES, Defendant and Third party plaintiff, v. Jack T. Constantino 330 Hays Road, Pittsburgh, PA 15241-1825, Third party defendant. United States District Court, W.D. Pennsylvania. May 10, 2006 No. 2:06-cv-279. 2006 WL 1813077**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in 2:06-cv-279. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in 2:06-cv-279. 6...

**80. Third-Party Complaint for Federal Taxes**

**Charles B. ERWIN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-party Plaintiff; v. Stephen C. Coggin, 4456 Piedmont Trace Dr. Greensboro, NC 27409-9200, Third-party Defendant; William G. Pintner, 839 Shoal Creek Trail Chesapeake, VA 23320-9411, Third-party Defendant; James Barry Light, 729 Park Avenue New Martinsville, WV 26155-2429, Third-party Defendant; Hartsell B. LIGHT, Jr., 336 McEldowney Avenue New Martinsville, WV 26155-1948, United States District Court, M.D. North Carolina. April 21, 2006 No. 1:06-cv-00059. 2006 WL 1441934**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendants herein, states and alleges...

...in 1:06-cv-00059. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in 1:06-cv-00059. 6...

**81. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Joseph ROSANIA & Joanne Rosania, Defendants. United States District Court, D. New Jersey. April 12, 2006 No.06CV01734. 2006 WL 1452049**

The United States of America, by and through its undersigned counsel, hereby complains of the Defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, Joseph Rosania and Joanne Rosania, are the taxpayers...

**82. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. David A. MCRAE and Donna M. Barbaro, Defendants. United States District Court, W.D. Pennsylvania. March 29, 2006 No. 06CV00416. 2006 WL 5304007**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendants as follows: 1.



This is a civil action in which the United States seeks to reduce to judgment...

...defendants reside within this judicial district. PARTIES 5. Plaintiff, the United States of America, is a sovereign body politic. 6. Defendants, David A. McRae and Donna M. Barbaro, reside...

### **83. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Ocie CUSAAC, Defendant. United States District Court, D. New Jersey, Camden Division. March 16, 2006 No. 06CV01231. 2006 WL 5201099**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain trust...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Ocie Cusaac resides at 2315 Garwood Road, Erial...

### **84. Third party Complaint for Federal Taxes**

**Patrick L. CAFFREY and Paula Caffrey, Plaintiffs, v. UNITED STATES OF AMERICA, Defendant, v. David M. Richards 365 Holiday Lane Lewistown, PA 17044-1239-658, Third-party Defendant. United States District Court, W.D. Pennsylvania. February 27, 2006 No. 2:05-cv-1721 TFM. 2006 WL 825684**

Defendant and third-party plaintiff the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges as...

...No. 2:05-cv-1721. 5. Third-party plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 2:05-cv-1721...

### **85. Third Party Complaint for Federal Taxes**

**Darlene A. BILLICK, Plaintiff, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Joseph C. Griffith 1725 Ellsworth Ave Carnegie, PA 15106-3908, Third-party Defendant. United States District Court, W.D. Pennsylvania. January 09, 2006 No. 2:05-cv-1537 TMH. 2006 WL 506638**

Defendant and Third-party Plaintiff, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...in No. 05-cv-1537. 5. Third-party Plaintiff, the United States of America, is the sovereign body politic, and is the defendant in No. 05-cv-1537. 6...

### **86. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Jesse L. LOOT 100 Greenwood Drive Beckley, West Virginia 25801-2316 Sarah O. Loot 100 Greenwood Drive Beckley, West Virginia 25801-2316 Raleigh County National Bank 129 Main Street Beckley, West Virginia 25801 West Virginia Dept of Tax & Revenue 205 W. Pike Street Clarksburg, West Virginia 26301 City Of Oak Hill 100 Kelley Avenue Oak Hill, West Virginia 25901 Raleigh County Sheriff's Office 214 Main Street County Courthouse Beckley, West United States District Court, S.D. West Virginia. November 02, 2005 No. 5:05-0874. 2005 WL 3321690**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4. Plaintiff United States of America is the sovereign body politic. 5. Defendant Jesse L. Loot resides in Beckley, West Virginia...

### **87. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Buddy L. EVICK HC 61, Box 17 Franklin, WV 26807 Blue Grass Valley Bank 6 Main Street P.O. Box 6 Blue Grass, VA 24413 Pendleton County Sheriff's Office Corner of Main & Walnut Streets**

**P.O. Box 687 Franklin, WV 26807 John B. Dale 731 Park Avenue Naples, FL 34110-1509 Buck Ridges, Inc. P.O. Box 340 Franklin, WV 26807, Defendants. United States District Court, N.D. West Virginia. September 12, 2005 No. 2:05CV68. 2005 WL 2886526**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.  
5.Defendant Buddy L. Evick resides in Franklin, WV 26807...

#### **88. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Mario CARDONA and Drema Mercer Cardona 138 Deerwood Lane Princeton, WV 24740, Defendant. United States District Court, S.D. West Virginia. May 20, 2005 Civil No. 1:05-0422. 2005 WL 1575815**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.  
5.Defendants Mario Cardona and Drema Mercer Cardona reside at...

#### **89. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Richard H. GOODE, Eleanor S. Goode, Defendants. United States District Court, D. New Jersey. February 16, 2005 No. 05CV00958. 2005 WL 514312**

Plaintiff, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, Richard H. Goode, is an individual and resident...

#### **90. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Paul A. KOVACH a. Wheeling, WV 26003, Defendant. United States District Court, N.D. West Virginia. January 13, 2005 Civil No. 5:05-CV-4. 2005 WL 1172962**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.  
5.Defendant Paul A. Kovach resides at ?? a. ??, Wheeling, WV...

#### **91. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

**Kim A. FELLEZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. January 11, 2005 Civil No. 04-03992(GEB). 2005 WL 3629706**

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5. The United States of America is a sovereign body politic. 6.Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**92. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Morton SARUBIN 110 W. 39th Street Baltimore, Maryland 21210, Defendant. United States District Court, D. Maryland. 2005 Civil No. Civ. No. 05CV01501. 2005 WL 1787953**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, Morton Sarubin, is the taxpayer who resides at...

**93. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. William B. GALLAGHER, Jr., and Barbara A. Gallagher, Defendants. United States District Court, D. New Jersey. December 16, 2004 No. 04-CV-06179. 2004 WL 3114642**

PLAINTIFF, United States of America, by and through its undersigned counsel, for its complaint against defendants alleges as follows: 1. This is a civil action brought by the United States...

...U.S.C. §§ 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant William B. Gallagher, Jr., is an individual and...

**94. Answer of United States and Commissioner, Internal Revenue Service, to First Amended Interpleader Complaint, and United States' Cross-Claims and Counterclaims**

**Kim A. FELLEENZ, an individual, Plaintiff, v. LOMBARD INVESTMENT CORP.; United States of America; Commissioner, Internal Revenue Service; Michael Lombardi, an individual; Marion Linda Lombardi a/k/a Linda Lombardi an individual; and Terry Falcone, Executrix for Estate of Kenneth Lombardi, Defendants. United States District Court, D. New Jersey. December 14, 2004 Civil No. 04-03992(GEB). 2004 WL 3647267**

DEFENDANTS UNITED STATES OF AMERICA and COMMISSIONER, INTERNAL REVENUE SERVICE, by their undersigned attorneys, and jointly respond to the First Amended Interpleader Complaint (hereinafter...

...28 U.S.C. Sections 1391(b) and 1396 PARTIES 5. The United States of America is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**95. United States' Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Linda LOMBARDI; Michael Lombardi, Terry Falcone; New Deal Plumbing and Heating Supply Co., Inc.; Lombard Investment Corp.; Carhart & Lombardi; and Kim Fellenz, Defendants. United States District Court, D. Nebraska. December 13, 2004 Civil No. 04cv06105. 2004 WL 3023098**

PLAINTIFF, the United States of America, by and through its undersigned attorneys, for its Complaint against defendants alleges as follows: 1. This is a civil action brought by plaintiff,...

...U.S.C. § 1391(b) and 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant Linda Lombardi, a/k/a Marion Linda Lombardi...

**96. Complaint to Reduce Tax Assessments to Judgment**

**UNITED STATES OF AMERICA, Plaintiff, v. Girard A. MIRABILE, Defendant. United States District Court, D. New Jersey. November 19, 2004 No. 04-5721(WGB). 2004 WL 2983168**

The United States of America, by and through its undersigned counsel, hereby complains of defendant as follows: 1. This is a civil action in which plaintiff, United States of America, seeks...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendant, Girard A. Mirabile, is the taxpayer who resides...

**97. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Horace E. GROFF, 245 Blair Avenue Reading, Pennsylvania, 19601, Defendant. United States District Court, E.D. Pennsylvania. October 06, 2004 Civ. No. 04CV04702. 2004 WL 2597674**

PLAINTIFF, the United States of America, by and through its attorneys, complains of defendant as follows: 1. This is a civil action in which the United States seeks to reduce to judgment...

...defendant resides within this judicial district. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant, Horace E. Groff, resides at 245 Blair Avenue...

**98. Third-Party Complaint for Federal Taxes**

**Jean WOOLMAN, Plaintiff, v. UNITED STATES OF AMERICA, Defendant and Third-Party Plaintiff, v. Alan Ottenstein, 173 Mount Eyre Rd. Washington Crossing, Pennsylvania, Third-Party Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696032**

The United States of America, defendant and third-party plaintiff, by and through undersigned counsel, pursuant to Fed. R.Civ.P. 14, for its third-party complaint, states as follows: 1....

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**99. Answer and Counterclaim**

**Jean WOOLMAN, Plaintiff, v. United States, Defendant. United States District Court, E.D. Pennsylvania. July 07, 2004 No. 2:04-cv-2091. 2004 WL 2696022**

The United States of America, through undersigned counsel, responds to Plaintiff's complaint as follows: 1. Defendant admits the allegations of ¶ 1. 2. Defendant admits the allegations of ¶...

...No. 2:04-cv-2091. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 2:04-cv-2091...

**100. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. Richard J. WINIEWICZ, and Dolores H. Winiewicz, Defendants. United States District Court, M.D. Pennsylvania. June 30, 2004 No. 3:04-cv-1410. 2004 WL 2277397**

The United States of America, by its undersigned attorneys, for its cause of action states and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to...

...defendants reside within this judicial district. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant Richard J. Winiewicz resides at 27 S. Beech...

**101. Third-Party Complaint**

**Christopher K. BAYNUM, et ux., Plaintiffs, v. UNITED STATES, Defendant & Third-party Plaintiff, v. Gary W. Collier 28 Pentland Place Ft. Thomas, Kentucky, Third-party Defendant. United States District Court, E.D. Kentucky. May 25, 2004 No. 3:03-cv-199. 2004 WL 3364722**

DEFENDANT AND THIRD-PARTY PLAINTIFF, the United States of America, by and through its attorneys, for its third-party complaint against the third-party defendant herein, states and alleges...

...No. 3:03-cv-199. 5.Third-party plaintiff, the United States of America. is the sovereign body politic, and is the defendant in No. 3:03-cv-199...

**102. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Adhemar W. RENUART, IV, Theresa P. Renuart, Kenneth W. Dean,**

**Defendants. United States District Court, M.D. North Carolina. May 21, 2004 No. 1:04CV00460. 2004 WL 2302660**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Adhemar W. Renuart,...

...the Middle District of North Carolina. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic.  
6.Defendant, Adhemar Renuart resides within the Middle District of...

### **103. Complaint for Federal Taxes**

**UNITED STATES OF AMERICA, Plaintiff, v. William A. McGARRY 119 Eagle Farm Road Chester Springs, PA. 19480 Nancy McGarry 119 Eagle Farm Road Chester Springs, PA. 19480 Fay S. McGarry 395 Little Conestoga Road Downingtown, Pa. 19138 Tax Claim Bureau Chester County c/o Anthony Morris 304 W. High Street West Chester, PA 19380 Commonwealth of Pennsylvania Department of Revenue c/o Kenneth Henderson Deputy Chief Counsel Office of Chief Counsel 4th and Walnut Streets United States District Court, E.D. Pennsylvania. March 16, 2004 No. 04CV01134. 2004 WL 2695308**

The United States of America, through undersigned counsel, complains and alleges as follows: 1. This is a civil action in which the United States seeks to reduce to judgment certain federal...

...the internal revenue laws of the United States. 4.Plaintiff United States of America is the sovereign body politic.  
5.Defendant William A. McGarry resides at 119 Eagle Farm...

### **104. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. JAMES N. & Joan T. Ryerson 62 Wardell Circle Oceanport, Nj 07757 Defendants. United States District Court, D. New Jersey. 2004 No. 04-290 (SRC). 2004 WL 2558934**

The United States of America, by and through its undersigned counsel, hereby complains of defendants as follows: 1. This is a civil action in which plaintiff, United States of America,...

...pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff, the United States of America. is a sovereign body politic. 6. Defendants, James N. and Joan T. Ryerson, are the...

### **105. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Herman E. GREER P.O. Box 535 Sapphire, NC 28774, Herman E. Greer, Trustee Greer Farm Trust P.O. Box 535 Sapphire, NC 28744, Helen G. McKinney 50 US Highway, 64 West Sapphire, NC 28774, Helen G. McKinney Executrix, Estate of Elise Greer 50 US Highway, 64 West Sapphire, NC 28774; State of North Carolina 501 N. Wilmington Street Raleigh, NC 27604, Transylvania County 12 East Main Street Brevard, NC 28712, Lisa Greer Whitmire 101 United States District Court, W.D. North Carolina. September 03, 2003 Civil No. 1:03cv223. 2003 WL 23874937**

1. This is a civil action in which the United States seeks to reduce to judgment unpaid assessments of federal income taxes, interest, and penalties against defendant Herman E. Greer, to...

...the Western District of North Carolina. PARTIES 5.Plaintiff, the United States of America. is a sovereign body politic.  
6.Defendant, Herman E. Greer, resides within the Western District...

### **106. Complaint for Federal Taxes 26 U.S.C. || 7401 & 7402**

**UNITED STATES OF AMERICA, Plaintiff, v. James V. WELLS Inmate No.16297-056 Federal Correctional Institute P.O. Box 1000 Butner, North Carolina 27509, Defendant. United States District Court, E.D. North Carolina. March 18, 2003 Civil No. 5:03-CV-198-BR(3). 2003 WL 23789501**

Plaintiff, United States of America, by and through its undersigned attorneys, for its complaint against the defendant James V. Wells ("Wells") alleges as follows: 1. This is a civil action...

...Court pursuant to 28 U.S.C. § 1396 5.Plaintiff, the United States of America. is a sovereign body politic. 6.Defendant Wells is currently a resident of the State...

**107. Complaint**

**UNITED STATES OF AMERICA, Plaintiff, v. Stephen E. BISHOP f/d/b/a Rays Leisure Time Shop, and Mary Ann Bishop, 126 Wandering Street Beaver, West Virginia 25813, and West Virginia Bureau of Employment Programs c/o John H. Kozak, Director, Legal Services Division P.O. Box 3922 Charleston, W.Va. 25339-3922 and West Virginia Department of Tax and Revenue, c/o Douglas Kilmer P.O. Box 3694 Charleston, W.Va. 25305, Defendants. United States District Court, S.D. West Virginia. December 03, 1996 Civil Action No. 5:96-2057. 1996 WL 33671221**

The United States, plaintiff herein, alleges the following for its complaint: 1. This is a civil action in which the United States seeks to reduce to judgment a federal income tax...

...on is located in Raleigh County, West Virginia. 6. Plaintiff, United States of America, is a sovereign body politic. 7. Defendant, Stephen E. Bishop (hereinafter referred to as the...

**108. Complaint to Recover Erroneous Tax Refunds**

**UNITED STATES OF AMERICA, Plaintiff, v. Dominick LAROSA and Catherine Larosa, Defendants. United States District Court, D. Maryland. March 29, 1996 Nos. 97-2782, DK 0:96 980. 1996 WL 33672607**

The United States of America, by and through its undersigned counsel, hereby complains of defendants Dominick and Catherine LaRosa as follows: 1. This is a civil action in which the United...

...Court pursuant to 28 U.S.C. § 1396 PARTIES 5. Plaintiff United States of America is a sovereign body politic. 6. Defendants Dominick and Catherine LaRosa (the LaRosas) are residents...

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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United States of America,

File No. 13-mc-87 (SRN/TNL)

Petitioner,

v.

**REPORT AND RECOMMENDATION**

John K. Thornton,

Respondent.

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This matter is before the Court pursuant to its December 29, 2014 Order to Show Cause why Respondent John K. Thornton should not be held in contempt for failing to comply with multiple court orders. (ECF No. 69.) The Court heard oral argument on the Order on January 27, 2015. D. Gerald Wilhelm appeared on behalf of the Government. Mr. Thornton appeared *pro se*. For the reasons that follow, the Court will recommend that Mr. Thornton be held in contempt.

**I. FINDINGS OF FACT**

On August 1, 2014, the Honorable Susan R. Nelson, United States District Judge for the District of Minnesota, ordered Mr. Thornton to comply with the IRS summons at issue in this case ("August 1, 2014 Order"). (ECF No. 23.)

A hearing was held on November 4, 2014, wherein Mr. Thornton continued to challenge both the IRS's ability to enforce the summons and this Court's ability to resolve this dispute. This Court had addressed these arguments in its April 9, 2014 Report and Recommendation to Judge Nelson, *see* ECF No. 21, and did not revisit them. The

Court noted on the record that Mr. Thornton could be held in contempt at that time for intentionally not complying with Court orders; it determined, however, that Mr. Thornton should be given one more chance to comply.

On November 4, 2014, this Court ordered that if Mr. Thornton failed to respond to the IRS summons by December 8, 2014, this Court would recommend that he be held in contempt for failing to comply with a Court order. (ECF No. 46.) The Government was directed to inform the Court on or before December 9, 2014, whether Mr. Thornton had complied as ordered. (*Id.*)

On November 20, Mr. Thornton filed a Motion for Court's Interdiction and Notice Concerning November 20, 2014 (ECF No. 54), requesting this Court resolve scheduling conflicts between Mr. Thornton and IRS Agent Jeffrey Wagner. In his Motion for Court's Interdiction, Mr. Thornton asserted that Agent Wagner was not accommodating his wife's work schedule.<sup>1</sup> (ECF No. 54.) On December 1, Mr. Thornton filed two Motions to Clarify Issues of Law of The Presumed Upcoming Meeting Date With The IRS (ECF Nos. 56-57) and a Motion to Grant Mr. Thornton's Motion to Vacate (ECF No. 61). Notably, the motion requesting scheduling assistance cited difficulties coordinating the

<sup>1</sup> This matter is closely intertwined with a parallel summons enforcement proceeding against Respondent's wife Crisandra J. Thornton. *See United States v. Thornton*, File No. 13-mc-86 (SRN/TNL).



IRS agent meeting with Mr. Thornton's wife's work schedule. Mr. Thornton did not point to any difficulty scheduling his own meeting with the IRS agent.<sup>2</sup>

The Government filed a letter and supporting affidavit on December 8, 2014, representing that Mr. Thornton did not substantially comply with the IRS summons. (ECF Nos. 62-63.) The Government also filed a letter and supporting affidavit in the parallel action concerning Mr. Thornton's wife representing that she *did* substantially comply with the IRS summons. (*United States v. Thornton*, File No. 13-mc-86 (SRN/TNL), ECF Nos. 57-58.) This Court then issued yet another Order to Show Cause why Mr. Thornton should not be held in contempt for failing to comply with the August 1, 2014 Order and this Court's November 4, 2014 Order.<sup>3</sup>

On January 27, 2015, the morning before the hearing was scheduled to occur, this Court received a large number of documents from Mr. Thornton that challenged the conduct of the IRS agents during his December 4, 2014 meeting with them and asserting that he complied with the August 1, 2014 Order.

Mr. Thornton appeared as ordered on January 27, 2015. Assistant United States Attorney D. Gerald Wilhelm appeared on behalf of the Government. At the hearing, Mr.

<sup>2</sup> The Court also notes that the scheduling difficulties seem to have been overcome; Mr. Thornton's wife met with the IRS agent on December 4, 2014. After that meeting, the Government represented to the Court that Mrs. Thornton substantially complied with the IRS summons. (*See United States v. Thornton*, 13-mc-86 (SRN/TNL), ECF No. 58.)

<sup>3</sup> This Court originally set a Show Cause hearing for December 29, 2014, at 10:00 a.m. (*See* ECF No. 66.) Mr. Thornton, however, failed to appear at the scheduled hearing. Noting the particularities of service in this matter and out of an abundance of caution, the Court provided Mr. Thornton one final opportunity to show cause why he should not be held in contempt for failing to comply with court orders.

Thornton presented his arguments to the Court, and the Government responded. When asked whether he had any more arguments or witnesses, Thornton replied that he did not.

Given the record before the Court and based on the Court's extensive involvement in what is commonly a routine summons enforcement action, the Court finds that Mr. Thornton is intentionally not complying with the Court's orders. As an example, the Court notes that in the December 4, 2014 interview with Agents Wagner and Richard Wallin, the following exchange occurred:

Mr. Wagner: Well, do you have any records as identified in the two summonses that you've been served?

Mr. Thornton: I have no books and records that are subject to any Part I, Subtitle A, Income Taxes, for calendar years 2001 through 2012 as defined in 26 U.S.C. 7701(a)23 taxable year. . . .

Mr. Wagner: Do you have any records as identified in the summons?

Mr. Thornton: Asked and answered.

Mr. Wagner: I'm looking here at the summons. The summons references bank statements, checkbooks, canceled checks, savings account, passbooks, certificates of deposit, deeds, vehicle registration certificates, investment documents, insurance policies related to the tax liability which does exist for you for 2001, '02, and '03. Do you have any of those records?

Mr. Thornton: I have no books and records that have anything to do with any taxable year liability under Subtitle A, Part I, Income Taxes.

Mr. Wagner: Regarding the individual income tax return summons, do you have any records related to 2004 through 2012 pertaining to your income?

Mr. Thornton: Again, I have no books and records that have anything to do with any taxable year liability under Subtitle A, Part I, Income Taxes.

(Resp. Ex. 1 at 4-6.)

Mr. Thornton used variations of this answer to respond to almost all of the Agents' substantive questions, including for purposes of example and not limitation the following: "What do you do for employment?" (*id.* at 14); "Do you have a mortgage?" (*id.* at 16); "Who pays your homeowner's insurance?" (*id.*); "Where do you keep your banking or

financial accounts?” (*id.* at 17); “What investments do you maintain?” (*id.*); “Are you the beneficiary of a trust, estate, or life insurance policy?” (*id.* at 19); and “Are you a trustee or fiduciary?” (*id.* at 20). Mr. Thornton’s reply to the questions were essentially non-responsive — that he has no books and records that have anything to do with the materials sought by the summons.

## II. ANALYSIS

“[I]t is firmly established that the power to punish for contempt[] is inherent in all courts.” *Chambers v. NASCO, Inc.*, 501 U.S. 32, 44 (1991) (citation and internal quotation marks omitted); *see also* 28 U.S.C. § 636(e)(1) (“A United States magistrate judge . . . shall have within the territorial jurisdiction prescribed by the appointment of such magistrate judge the power to exercise contempt authority as set forth in this subsection.”); *Chicago Truck Drivers Union Pension Fund v. Bhd. Labor Leasing*, 207 F.3d 500, 504 (8th Cir. 2000) (“In a proceeding before a magistrate judge, disobedience of a lawful order shall constitute a contempt of the district court for the district wherein the magistrate is sitting.”) (citing 28 U.S.C. § 636(e)). “Although magistrate judges do not themselves have contempt power, they may certify any contemptuous acts or conduct to a district judge, who may then adjudge that person or party in contempt ‘by reason of the facts so certified.’” *Id.* (citing 28 U.S.C. § 636(e)).

“The court may hold a party violating a discovery order in contempt of court.” *Edeh v. Carruthers*, Civ. No. 10-2860, 2011 WL 4808194, at \*2 (D. Minn. Sept. 20, 2011). “Civil contempt may be employed either to coerce the defendant into compliance with a court order or to compensate the complainant for losses sustained, or both.”

*Chicago Truck Drivers*, 207 F.3d at 504 (citing *United States v. United Mine Workers*, 330 U.S. 258, 303-04 (1947)). “Before a party can be held in contempt for violating a court order, he must have actual knowledge of the order and the order must be sufficiently specific to be enforceable.” *Hazen v. Reagan*, 16 F.3d 921, 924 (8th Cir. 1994) (quotation omitted). An overarching goal of the court’s contempt power “is to ensure that litigants do not anoint themselves with the power to adjudge the validity of orders to which they are subject.” *Chicago Truck Drivers*, 207 F.3d at 504 (citing *United Mine Workers*, 330 U.S. at 290 n.56).

A party seeking civil contempt must prove by clear and convincing evidence “that the alleged contemnors violated a court order.” *Chicago Truck Drivers*, 207 F.3d at 505 (citation omitted). If the movant produces clear and convincing evidence, “the burden . . . shift[s] to the [alleged contemnors] to show an inability to comply.” *Id.* (citation omitted). “A mere assertion of ‘present inability’ is insufficient to avoid a civil contempt finding. Rather, alleged contemnors defending on the ground of inability must establish: (1) that they were unable to comply, explaining why ‘categorically and in detail;’ (2) that their inability to comply was not ‘self-induced;’ and (3) that they made ‘in good faith all reasonable efforts to comply’” *Edeh*, 2011 WL 4808194, at \*3 (quoting *Chicago Truck Drivers*, 207 F.3d at 506).

Mr. Thornton has refused to comply with the August 1, 2014 Order enforcing the IRS summons. At the interview on December 4, 2014, Mr. Thornton did not provide any testimony regarding assets, liabilities or accounts held in his name or for his benefit. Mr. Thornton has not argued that he was unable to comply with the order, and no evidence

before this Court supports a finding that he is unable to comply. Mr. Thornton takes the position that his participation in the December 4, 2014 interview constituted compliance with the August 1, 2014 Order.

This Court disagrees and finds that there is clear and convincing that Mr. Thornton should be found in civil contempt.

“When imposing a civil contempt sanction, the following four factors must be assessed: (1) the harm from noncompliance; (2) the probable effectiveness of the sanction; (3) the financial resources of the contemnor and the burden the sanctions may impose; and (4) the willfulness of the contemnor in disregarding the court’s order.” *Edeh*, 2011 WL 4808194, at \*3.

The first factor to consider is the harm to the Government caused by Mr. Thornton’s refusal to comply with the August 1, 2014 Order. Mr. Thornton’s defiance of the August 1, 2014 Order affects one tax-liability investigation. As such, the magnitude of any resulting harm might appear contained. The Government, however, is seeking information regarding Mr. Thornton’s tax liabilities over more than a decade, and Mr. Thornton has sole possession, knowledge and control of any documentary or testimonial evidence responsive to the Government’s legitimate tax-collection efforts. Withholding such evidence is therefore highly damaging.

The second factor to consider is the probable effectiveness of the sanction in bringing about compliance. Admittedly, the likelihood that civil contempt will suddenly cause Mr. Thornton to comply with the August 1, 2014 Order is guarded. His filings repeatedly call into question the Government’s interpretation of several provisions of the

Internal Revenue Code and their application to his tax liability for the tax years at issue. Mr. Thornton has evidenced a firmly held belief in his positions. Although Mr. Thornton may well persist in his convictions and not comply with the IRS summons or court orders, court-imposed contempt sanctions are one of the few tools that might bring about compliance.

The third factor to consider is the financial resources of the contemnor and the burden the sanctions may impose. There is no evidence in the record of Mr. Thornton's financial resources; indeed, if there were, this proceeding would likely have come to a close many months ago.

The fourth factor to consider is Mr. Thornton's willfulness in disregarding the Court's order. There is no dispute that Mr. Thornton was aware of the August 1, 2014 Order. He argued against the order enforcing the petition, moved to dismiss the Government's petition, and even filed a motion requesting reconsideration and vacation of the August 1, 2014 Order. (*See* ECF Nos. 5, 6, 14, 25.) The Court finds by clear and convincing evidence that Mr. Thornton was personally aware of the order requiring him to comply with the IRS summons. The Court further determines that Mr. Thornton's filings and representations demonstrate an adamant, deep-seated belief in his position that he need not comply with the August 1, 2014 Order because he disagrees with the Government. Mr. Thornton "continues to flout the Court's order[]" by refusing to comply." *Edeh*, 2011 WL 4808194, at \*4.

Based upon the foregoing, the Court concludes that the appropriate contempt sanction for Mr. Thornton's willful failure to comply with the August 1, 2014 Order is to

take Mr. Thornton into custody. When treating as contempt of court a party's failure to obey a court order, "the court must order the disobedient party . . . to pay the reasonable expenses, including attorney's fees, caused by the failure . . . ." Fed. R. Civ. P. 37(b)(2)(C). After considering the extensive briefing and repeated court appearances that Mr. Thornton's non-compliance required, the Court determines that \$1,000.00 is a reasonable and appropriate monetary contempt sanction in addition to the spectre of confinement.

### **III. RECOMMENDATION**

Having considered the positions of the parties, and based on all the files, records and proceedings herein, and for the reasons set forth on the record which are hereby expressly incorporated by reference, the Court finds, based on clear and convincing evidence, that Mr. Thornton has violated the August 1, 2014 Order, and hereby **RECOMMENDS** that:

1. Respondent John K. Thornton be found in constructive civil contempt of court for failure to comply with the August 1, 2014 Order (ECF No. 23) of the Honorable Susan R. Nelson, United States District Judge for the District of Minnesota;
2. The issuance of a bench warrant for the arrest of Respondent John K. Thornton to compel compliance with the August 1, 2014 Order be stayed

until **March 31, 2015**<sup>4</sup>, to permit Respondent John K. Thornton to purge his contempt by complying or substantially complying with the August 1, 2014 Order;

3. The Government be ordered to file with the Court a declaration ("Declaration") on or shortly after **March 31, 2015**, informing the Court whether Respondent John K. Thornton has complied or substantially complied with the IRS summons at issue; and
4. If the Declaration does not state that Respondent John K. Thornton has complied or substantially complied with the August 1, 2014 Order, then
  - a. the stay of the bench warrant be lifted and a bench warrant automatically be issued for Respondent John K. Thornton's arrest; and
  - b. Respondent John K. Thornton be directed to pay immediately to the Clerk of Court \$1,000.00, to be remitted to the Government for reasonable costs and attorney's fees.

Date: January 29, 2015

s/ Tony N. Leung  
Tony N. Leung  
United States Magistrate Judge  
District of Minnesota

<sup>4</sup> At the January 27, 2015, hearing, the Court informed the parties that it would be recommending that Mr. Thornton have until February 27, 2015 to comply before a bench warrant would issue for his arrest. After additional consideration the Court will allow for an appropriate objection period, and to account for Mr. Thornton's status as a *pro se* litigant. Therefore, the Court has *sua sponte* extended the recommended deadline to March 31, 2015.



*United States v. Thornton.*  
File No. 13-mc-87 (SRN/TNL)

Pursuant to Local Rule 72.2(b), any party may object to this Report and Recommendation by filing with the Clerk of Court, and by serving upon all parties, written objections which specifically identify the portions of the Report to which objections are made and the bases for each objection. This Report and Recommendation does not constitute an order or judgment from the District Court and it is therefore not directly appealable to the Circuit Court of appeals. Written objections must be filed with the Court on or before **February 12, 2015**. Responses from the Government to any objection to this Report and Recommendation must be filed with the Court on or before **February 19, 2015**.

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

United States of America,  Petitioner,  v.  John K. Thornton,  Respondent.	Case No. 13-mc-87 (SRN/TNL)  <b>MEMORANDUM OPINION AND ORDER</b>
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D. Gerald Wilhelm, Assistant United States Attorney, 600 United States Courthouse, 300 Fourth Street, Minneapolis, MN 55415, for Petitioner; and

John K. Thornton, 4128 Utica Avenue South, St. Louis Park, MN 55416, Pro Se.

SUSAN RICHARD NELSON, United States District Judge

This matter is before the Court on the Report and Recommendation (“R&R”) of Magistrate Judge Tony N. Leung dated January 29, 2015 [Doc. No. 73] regarding the Court’s December 29, 2014 Order to Show Cause why Respondent John K. Thornton should not be held in contempt for failing to comply with multiple court orders [Doc. No. 69]. The R&R recommended the following: (1) that Thornton be found in constructive civil contempt of court for failure to comply with the Court’s August 1, 2014 Order [Doc. No. 23]; (2) that a bench warrant for his arrest be stayed until March 31, 2015 to permit Thornton time to comply or substantially comply with the August 1, 2014 Order; (3) that the Government file a declaration on or shortly after March 31, 2015 regarding Thornton’s compliance or substantial compliance with the August 1, 2014 Order; and (4) barring

Thornton's compliance or substantial compliance, the bench warrant for Thornton's arrest will automatically be issued and he will be directed to pay \$1,000 to the Clerk of Court, to be remitted to the Government for reasonable costs and attorney's fees. (R&R at 10 [Doc. No. 73].) On February 12, 2015, Thornton filed a document entitled "Motion in Opposition to Sanctions and Motion to Vacate Continued" [Doc. No. 76]. The Court construes portions of this document as his timely-filed objections to the R&R, and therefore refers to these portions herein as "Objections." For the reasons set forth below, Respondent's Objections are overruled and the Court adopts the R&R, with a slight extension to the deadline for compliance.

## **I. BACKGROUND**

The facts of this matter are set forth in detail in the R&R [Doc. No. 73], as well as the Court's August 1, 2014 Order [Doc. No. 23]. In brief, IRS Revenue Officer Jeffrey Wagner ("Wagner") is conducting an investigation into the tax liability of Respondent for the years 2001–2012. On July 25, 2013, and August 13, 2013, Wagner issued and personally served on Thornton and his wife two IRS administrative summonses, directing Thornton and his wife to appear at the IRS office located in Bloomington, Minnesota, and to testify and produce records, books, and other related information. (See Order of 8/1/14 at 2 [Doc. No. 23].) After Respondent and his wife refused to comply, the Government initiated this action, seeking enforcement of the two summonses. (Petition [Doc. No. 1].)

Following a hearing to show cause why the Thorntons should not be compelled to obey the summonses, Magistrate Judge Leung recommended that they be enforced. (R&R

of 4/9/14 [Doc. No. 21].) This Court adopted the magistrate judge's recommendations in the August 1, 2014 Order, requiring the enforcement of the summonses. Mrs. Thornton substantially complied with the IRS summons and is not subject to the matters addressed herein. (R&R at 3, n.2 [Doc. No. 73].)

Following a November 4, 2014 hearing, Magistrate Judge Leung gave Respondent until December 8, 2014 to respond to the summons, or risk a recommendation that he be held in contempt of the Court's August 1, 2014 Order. (Minute Entry of 11/4/14 [Doc. No. 46].) The Government filed a letter and supporting affidavit on December 8, 2014, indicating that Thornton had failed to substantially comply. (Letter of 12/8/14 [Doc. No. 62]; Wagner Decl. [Doc. No. 63].) The Court issued another Order to Show Cause [Doc. No. 66] and heard argument from Respondent and counsel for the Government on January 27, 2015. (R&R at 3-5 [Doc. No. 73].) On January 29, 2015, Magistrate Judge Leung issued the R&R containing the recommendations noted above. In light of Thornton's pro se status, the magistrate judge granted him additional time – until March 31, 2015 – in which to comply with the Court's August 1, 2014 Order. (Id. at 10, n.4.)

## **II. DISCUSSION**

The district court reviews de novo those portions of the R&R to which an objection is made and “may accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge.” 28 U.S.C. § 636(b)(1)(C); accord D. Minn. LR 72.2(b). As noted, the Court construes portions of Respondent's “Motion in Opposition to Sanctions and Motion to Vacate Continued” as objections to the R&R.

(Objections at 26-42 [Doc. No. 76].) The Court gives Respondent's Objections the most liberal construction possible in light of his pro se status. Even the most liberal construction, however, cannot cure the inherent flaws in Respondent's Objections.

District courts have the authority to enforce compliance with orders through civil contempt proceedings. Shillitani v. United States, 384 U.S. 364, 379 (1966). And, as the magistrate judge noted, courts possess the inherent power to punish for contempt. (R&R at 5 [Doc. No. 73]) (citing Chambers v. NASCO, Inc., 501 U.S. 32, 44 (1991); Chicago Truck Drivers Union Pension Fund v. Bhd. Labor Leasing, 207 F.3d 500, 504 (8th Cir. 2000)). Moreover, 26 U.S.C. § 7604(b) specifically gives this Court the authority to enforce its orders concerning summons enforcement by means of contempt proceedings.

For a party to be held in contempt, it must be shown that (1) a valid order existed, (2) the party had knowledge of the order, and (3) the party disobeyed the order. Reliance Ins. Co. v. Mast Constr. Co., 159 F.3d 1311, 1315 (10th Cir. 1998). A party seeking civil contempt must establish by clear and convincing evidence that the alleged contemnor violated a court order. Chicago Truck Drivers, 207 F.3d at 505 (citation omitted). Once the movant produces such evidence, the burden shifts to the contemnor to demonstrate an inability to comply. Id. A party defending a contempt motion on the ground of present inability to comply must establish the following: (1) that they were unable to comply, explaining why 'categorically and in detail;' (2) that their inability to comply was not 'self-induced;' and (3) that they made 'in good faith all reasonable efforts to comply'" Edeh v. Carruthers, No. 10-cv-2860, 2011 WL 4808194, at \*3 (D. Minn. Sept. 20, 2011) (quoting

Chicago Truck Drivers, 207 F.3d at 506). The Court agrees with the magistrate judge that the Respondent has failed to demonstrate a present inability to comply.

Thornton raises several grounds of objection to the R&R. First, he appears to present substantive argument about whether certain terms and language in the IRS Code apply to him and whether certain administrative procedures have been followed. (Objections at 26-30 [Doc. No. 76].) These arguments, however, are not relevant to the proceedings before this Court, which concern solely the enforcement of an IRS summons pursuant to 26 U.S.C. § 7402(b). Nor do they relate to the specific issue before the Court in the context of civil contempt – that is, whether Thornton is presently unable to comply with the Court’s August 1, 2014 Order.

Thornton’s second ground of objection, however, appears to arguably address the present inability to comply, although he frames it in the offensive: “Why is Inquisitor Wagner allegedly empowered to force someone to Swear and give Testimony when Thornton can’t get Inquisitor Wagner in this Court on the Stand under Oath to Swear and provide testimony?” (Objections at 31 [Doc. No. 76].) While the issue specifically couched by Thornton is irrelevant to the question of present inability to comply, Thornton also quotes a statement apparently made by him to Agent Wagner in which he objects to the Government’s requirement that he swear under the penalty of perjury that his testimony is true and correct:

I can’t do that. It’s the same thing. I’ve got a religious objection, deeply held spiritual beliefs that I hold dearer than anything in my life. It comes from Matthew 5:33 through 37. I will read that into the record. “But I tell you do not swear at an oath at all either by Heaven; for it is God’s throne or by

earth; for it is his footstool; or by Jerusalem; for it is the city of the great King. Do not swear by your head, for you can not [sic] make even one hair white or black. All you need to say is simply yes or no. Anything beyond this comes from the evil one.” And that’s from Christ.

(Id.) The Court construes this as an assertion of present inability to comply based on the First Amendment’s protection of the free exercise of religion. Thornton appears to have previously raised this issue in a document entitled “Motion to Clarify Inquisitorial Hearing by Inquisitor Wagner and Inquisitor Wallin” [Doc. No. 71 at 24], which he filed one day prior to the January 27, 2015 show-cause hearing. The R&R did not address this argument. While this Court’s review is generally confined to the findings and recommendations in the R&R, the Court nevertheless addresses this argument to determine whether it forms a basis for present inability to comply with the August 1, 2014 Order.

Federal Rule of Civil Procedure 43(b) provides that “[w]hen these rules require an oath, a solemn affirmation suffices.” Similarly Federal Rule of Evidence 603 provides that a witness must give an oath or affirmation to testify truthfully. The oath or affirmation “must be in a form designed to impress that duty on the witness’s conscience.” Fed. R. Evid. 603. The Advisory Committee Notes accompanying Rule 603 reflect Congress’ intent to minimize any intrusion on the free exercise of religion: “The rule is designed to afford the flexibility required in dealing with religious adults, atheists, conscientious objectors, [the mentally disabled], and children. Affirmation is simply a solemn undertaking to tell the truth; no special verbal formula is required.” Ferguson v. Comm’r of Internal Rev., 921 F.2d 588, 589-90 (5th Cir. 1991) (quoting

1972 Proposed Rule Advisory Committee Notes). Because no “special verbal formula is required,” a person lodging an objection to an oath may instead state that they will tell the truth, understanding the penalty of perjury for failure to do so, or indicate in a written document, “I declare under penalty of perjury that the foregoing is true and correct. [dated and signed by declarant].” See 28 U.S.C. § 1746(b) (providing for non-notarized declarations in federal court). In light of the availability of this alternative to an oath, the Court finds that Respondent fails to demonstrate a present inability to comply based on his First Amendment argument.

Finally, Thornton submits various additional objections that are without merit: arguing that Agent Wagner lacks a proper delegation of authority, that the Government lacks proof of an assessment, and that certain of the Government’s exhibits do not contain sufficient indicia of truthfulness. (Objections at 34-42 [Doc. No. 76].) Again, these arguments are not relevant to the enforcement proceedings before this Court nor do they relate to the specific civil contempt question of whether Thornton is presently unable to comply with the Court’s Order.

The Court agrees with the magistrate judge that clear and convincing evidence demonstrates that Thornton should be held in civil contempt. Furthermore, Magistrate Judge Leung properly considered the following four factors in recommending the imposition of a civil contempt sanction: (1) the harm from noncompliance; (2) the probable effectiveness of the sanction; (3) the financial resources of the contemnor and the burden the sanctions may impose; and (4) the willfulness of the contemnor in



disregarding the court's order." Edeh, 2011 WL 4808194, at \*3. The Court agrees with his findings that (1) the harm from noncompliance – the withholding of evidence from the Government's tax investigation – is highly damaging; (2) the sanction is a tool that may bring about compliance; (3) there is no evidence in the record of Respondent's financial resources; and (4) Thornton has demonstrated a steadfast unwillingness to disregard the August 1, 2014 Order, and that he is well aware of the Order.

Based on the foregoing, the Court finds that the R&R is fully supported by law and fact. However, in light of the relatively short time period between the issuance of this Order and the March 31, 2015 deadlines in the R&R, the Court provides Respondent until April 30, 2015 to comply with the Court's August 1, 2014 Order. With that slight modification, the R&R is adopted.

**THEREFORE, IT IS HEREBY ORDERED THAT:**

1. Respondent John K. Thornton is found in constructive civil contempt of court for failure to comply with the August 1, 2014 Order [Docket No. 23];
2. The issuance of a bench warrant for the arrest of Respondent John K. Thornton to compel compliance with the August 1, 2014 Order is stayed until **April 30, 2015**, to permit Respondent John K. Thornton to purge his contempt by complying or substantially complying with the August 1, 2014 Order;
3. The Government is ordered to file with the Court a declaration ("Declaration") on or shortly after **April 30, 2015**, informing the Court

whether Respondent John K. Thornton has complied or substantially complied with the IRS summons at issue; and

4. If the Declaration does not state that Respondent John K. Thornton has complied or substantially complied with the August 1, 2014 Order, then
  - a. the stay of the bench warrant will be lifted and a bench warrant automatically will be issued for Respondent John K. Thornton's arrest; and
  - b. Respondent John K. Thornton will be directed to pay immediately to the Clerk of Court \$1,000.00, to be remitted to the Government for reasonable costs and attorney's fees; and
5. Magistrate Judge Leung's R&R [Doc. No. 73] is **ADOPTED**, as amended to provide additional time to Respondent.

Dated: March 27, 2015

s/Susan Richard Nelson  
SUSAN RICHARD NELSON  
United States District Judge

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**IMMEDIATELY**

APPEARANCE  
UNITED STATES COURT OF APPEALS  
FOR THE EIGHTH CIRCUIT

NO. 15-1774

United States of America

**vs.**

John K. Thornton

The Clerk will enter my appearance as Counsel for the following party(s):  
(please specify) United States of America

s/ D. Gerald Wilhelm

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U.S. Attorney's Office

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**CERTIFICATE OF SERVICE**



I hereby certify that on April 23, 2015, I electronically filed the foregoing with the Clerk of the Court for the United States Court of Appeals for the Eighth Circuit by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system.



I further certify that some of the participants in the case are not CM/ECF users. I have mailed the foregoing document by First-Class Mail, postage prepaid, or have dispatched it to a third-party commercial carrier for delivery within 3 calendar days, to the following non-CM/ECF participants:

John K. Thornton

4128 Utica Avenue S., Minneapolis, MN 55416

s/ D. Gerald Wilhelm  
Attachment D - page 1 of 1